

# MAINE STATE LEGISLATURE

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L.D. 2022

(Filing No. H- 649)

STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
112TH LEGISLATURE  
SECOND REGULAR SESSION

COMMITTEE AMENDMENT "A" to H.P. 1431, L.D. 2022, Bill, "AN ACT to Amend Watercraft Excise Tax Laws."

Amend the bill by striking out all of sections 3, 4 and 5 and inserting in their place the following:

'Sec. 3. 36 MRSA §1503, sub-§9, as enacted by PL 1983, c. 92, Pt. B, §9, is amended to read:

9. Taxable year. "Taxable year" for purposes of section 1504, subsection 5, means from January 1st to December 31st for watercraft subject to the excise tax but not required to be registered under Title 12, section 7794. For watercraft required to be registered under Title 12, section 7794, "taxable year" means the 12-month period of registration.

Sec.4. 36 MRSA §1504, sub-§3, ¶C, as enacted by PL 1983, c. 92, Pt. B, §9, is amended to read:

C. The ~~commissioner~~ State Tax Assessor shall determine a vessel's established base of operation if 2 or more municipalities disagree over which taxing jurisdiction has the right to tax a particular vessel. The ~~commissioner's~~ State Tax Assessor's decision shall be final.'

Further amend the bill in section 7, in subsection 7, in the first line (page 3, line 7 in L.D.) by striking out the underlined word "documented" and in the 3rd line (page 3, line 9 in L.D.) by inserting after the word "chapter" the following: 'but not required to be registered under Title 12, section 7794'

Further amend the bill by renumbering the sections to read consecutively.

COMMITTEE AMENDMENT "A" to H.P. 1431, L.D. 2022

1 Further amend the bill by inserting before the  
2 statement of fact the following:

3 'FISCAL NOTE

4 It is estimated that enactment of this bill re-  
5 sults in income to the Department of Inland Fisheries  
6 and Wildlife of \$1,000 from the sale to municipali-  
7 ties and Indian reservations of excise tax decals.  
8 The department will also experience a savings of  
9 \$23,000 as a result of not being required to supply  
10 tax decals for registered watercraft.'

11 STATEMENT OF FACT

12 This amendment deletes the provision of the orig-  
13 inal bill which treated residents and nonresidents  
14 differently for purposes of the excise tax. It also  
15 requires all watercraft not required to be registered  
16 to display an excise tax decal. The original bill  
17 had included only documented watercraft in this re-  
18 quirement.

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Reported by the Committee on Taxation  
Reproduced and distributed under the direction of the Clerk of the  
House  
4/7/86 (Filing No. H-649)